

REMARKS

Please reconsider this application in view of the above amendments and the following remarks. Applicant thanks the Examiner for carefully considering the application, and for acknowledging the Information Disclosure Statement filed on January 27, 2005.

Disposition of Claims

Claims 1-41, 46-115, and 120-148 were pending in the application. Claims 2-3, 50-51, 82-83, and 121-122 are hereby cancelled without prejudice or disclaimer. Accordingly, claims 1, 4-41, 46-49, 52-81, 84-115, 120, and 123-148 remain pending. Claims 1, 26-28, 34, 46, 49, 73, 81, 106-108, 120, 144, and 147 are independent. The remaining claims depend, directly or indirectly, from claims 1, 28, 34, 46, 49, 73, 81, 108, 120, 144, and 147.

Claim Amendments

Independent claims 1, 26, 28, 34, 46, 49, 73, 81, 106, 108, 120, 144, and 147 are hereby amended to incorporate the limitations of now-cancelled claims 2, 50, 82, and 121. Further, claims 20, 67, 100, and 138 are hereby amended to be consistent with the amended independent claims. These amendments do not introduce any new matter, and no new search should be required, as the limitations of claims 2, 50, 82, and 121 were already examined.

Drawings

Applicant respectfully repeats the request that the Examiner indicate whether the drawings filed June 25, 2001 are accepted.

Rejections under 35 U.S.C. § 102

Claims 1-41, 46-115, and 120-148 stand rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Publication No. 2003/0018549 ("Fei"). Applicant notes that the rejection is moot with respect to now-cancelled claims 2-3, 50-51, 82-83, and 121-122. To the extent that the rejection may still apply to the amended claims, the rejection is respectfully traversed.

As an initial matter, Applicant respectfully notes that "[t]he goal of examination is to *clearly articulate* any rejection early in the prosecution process so that the applicant has the opportunity to provide evidence of patentability and otherwise *reply completely* at the earliest opportunity." MPEP § 706 (emphasis added). Applicants respectfully submit that the Examiner has not *clearly articulated* the rejections of the claims.

Regarding the independent claims, the Examiner has merely indicated the pages of Fei where the Examiner believes *entire claims* are taught. The Examiner has not supplied any information about which teachings the Examiner believes correspond to specific limitations recited in the claims. *See* Office Action dated July 31, 2007, pp. 2-4. Clearly, Applicant cannot *reply completely* to the rejections without knowing the specific basis for the rejections.

Further, regarding the dependent claims:

An omnibus rejection of the claim "on the references and for the reasons of record" is stereotyped and usually not informative and should therefore be avoided. This is especially true where certain claims have been rejected on one ground and other claims on another ground.

A plurality of claims should never be grouped together in a common rejection, unless that rejection is equally applicable to all claims in the group.

MPEP §707.07(d). In the rejection, the Examiner has merely indicated the pages of Fei where the Examiner believes the limitations of "associated depending claims" can be found. *See* Office Action dated July 31, 2007, p. 4 (at the end of the first paragraph). The Examiner has clearly grouped the dependent claims in an improper omnibus rejection, and has not provided any specific basis for the rejections of individual claims. Again, Applicant cannot reply completely to the rejections without knowing the specific basis for the rejections.

In view of the above, Applicant respectfully submits that the Office Action dated July 31, 2007 is incomplete and does not provide sufficient grounds of rejection to enable Applicant to reply completely. Accordingly, Applicant respectfully requests that the Examiner issue a new *non-final* Office Action indicating the specific grounds of rejection for each independent and dependent claim. Until such specific information is provided, Applicant respectfully submits that any *final* Office Action issued by the Examiner would be improper. Nonetheless, in the interest of advancing prosecution of the Application, Applicant is arguing for allowance of the claims as follows.

Turning to the rejection of the claims, "A claim is anticipated only if *each and every element* as set forth in the claim is found, either expressly or inherently described, in a single prior art reference." Further, "[t]he identical invention must be shown *in as complete detail* as is contained in the ... claim." MPEP § 2131 (emphasis added). Applicant respectfully submits that the Examiner has failed to show where Fei describes each and every element of independent claims 1, 26-28, 34, 46, 49, 73, 81, 106-108, 120, 144, and 147.

Amended independent claim 1 recites, in part, "an accounting software application." Independent claims 26-28, 34, 46, 49, 73, 81, 106-108, 120, 144, and 147 include substantially similar limitations. As discussed above, the Examiner has not given any specific indication of where Fei describes the use of an accounting software application. Further, the passages generally cited by the Examiner are completely silent with respect to an accounting software application. The Examiner will surely appreciate that the mere existence of account transaction data does not necessarily imply the existence of an accounting software application. For example, a point-of-sale transaction system stores and transmits account transaction data, but is not equivalent to an accounting software application. Therefore, while Fei describes the processing of account transaction data, Fei does not describe the accounting software application recited in the claims.

In view of the above, the Examiner has clearly failed to show where Fei describes each and every element of independent claims 1, 26-28, 34, 46, 49, 73, 81, 106-108, 120, 144, and 147. Therefore, the Examiner has also failed to show where Fei describes each and every element of all claims depending, directly or indirectly, from independent claims 1, 26-28, 34, 46, 49, 73, 81, 106-108, 120, 144, and 147. Accordingly, withdrawal of this rejection is respectfully requested.

Conclusion

Applicant believes this reply is fully responsive to all outstanding issues and places this application in condition for allowance. If this belief is incorrect, or other issues arise, the Examiner is encouraged to contact the undersigned or his associates at the telephone number listed below. Please apply any charges not covered, or any credits, to Deposit Account 50-0591 (Reference Number 37202/122001; 990001US).

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Respectfully submitted,

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